

TENNESSEE REGULATORY AUTHORITY

Pat Miller, Chairman
Deborah Taylor Tate, Director
Sara Kyle, Director
Ron Jones, Director



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460 James Robertson Parkway
Nashville, Tennessee 37243-0505
T.R.A. DOCKET ROOM

April 21, 2005

Mr. David Carpenter
Director - Rates
Piedmont Natural Gas Company
P.O. Box 33068
Charlotte, NC 28233

Re: **Docket No. 04-00290** – Nashville Gas Company Incentive Plan Account (IPA) audit.

Dear David:

The new extended deadline for the audit report in this docket to be brought before the Directors is May 28, 2005, as requested by the Company. Since there is no scheduled Authority Conference the last week of May, the first available Authority Conference would be June 13, 2005. This would require an additional two (2) week extension. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff. It is my understanding from our communication today that the Company will agree to this extension.

If you have any questions regarding this request, you can contact me at (615) 741-2904, extension 178.

Sincerely,

Pat Murphy
Manager-Energy and Water
Utilities Division
Pm05-27

cc: TRA Docket Room
Randal Gilliam, Counsel
Darlene Standley, Chief
David Foster, Deputy Chief